

111TH CONGRESS
1ST SESSION

H. R. 2841

To amend the Internal Revenue Code of 1986 to make permanent the enhanced charitable deduction for contributions of food inventory.

IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 2009

Mr. SPACE (for himself and Mr. BOCCIERI) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the enhanced charitable deduction for contributions of food inventory.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Promoting Charitable
5 Actions Act of 2009”.

1 **SEC. 2. ENHANCED CHARITABLE DEDUCTION FOR CON-**
2 **TRIBUTIONS OF FOOD INVENTORY MADE**
3 **PERMANENT.**

4 (a) **IN GENERAL.**—Subparagraph (C) of section
5 170(e)(3) of the Internal Revenue Code of 1986 is amend-
6 ed by striking clause (iv).

7 (b) **EFFECTIVE DATE.**—The amendment made by
8 this section shall apply to contributions made after De-
9 cember 31, 2009.

○